# GOVERNMENT OF INDIA
# FINANCE
# LOK SABHA

UNSTARRED QUESTION NO:2051
ANSWERED ON:03.08.2001
COMPTROLLER AUDITOR GENERAL OF INDIA AUDIT OF ORGANISATION
RAMESH CHENNITHALA

**Will the Minister of FINANCE be pleased to state:**

(a) whether there are organisations/ institutions whose accounts are not audited by the Comptroller & Auditor General of India although the annual budget of such organisations are voted by Parliament every year; and

(b) if so, the names of such organisations/institutions and the reasons for not auditing their accounts through Comptroller & Auditor General of India?

## Answer

THE MINISTER OF STATE FOR FINANCE (SH. BALASAHEB VIKHE PATIL)

(a) The details of provisions relating to audit of all expenditure and receipts from and into the Consolidated Fund of India are contained in Comptroller and Auditor General`s (Duties, Powers and Conditions ofService) Act, 1971. The main provisions are contained in section 13 of the Act viz. CAG shall audit(a) all expenditure from the Consolidated Fund of India; (b) all transactions of Union and States relating to Contingencies Fund & Public Accounts, (c) all tradingmanufacturing profit & loss account and balance sheet and other subsidiary accounts kept in any Department of the Union, section 14 viz. audit of receipts and expenditure of bodies/authorities substantially financed by the Union viz.
(i) where grant or loan to a body/authority from Consolidated Fund of India is not less than Rs.25 Lakhs and
(ii) where the amount of such grant or loan is not less than 75% of the total expenditure of that body/authority and section 15 viz with the previous approval of the President, Comptroller & Auditor General of India also conducts audit of all receipt and expenditure of a body or authority where the grants or loans to such body or authority from the Consolidated Fund of India is not less than Rs.1 crore.

(b) In view of (a) does not arise.